Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2021

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [X] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . ▶ [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan
SCOR U.S. GROUP RETIREMENT AND SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1975

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
SCOR U.S. CORPORATION

28 LIBERTY STREET
SUITE 5400
NEW YORK, NY 10005

2b Employer Identification Number (EIN) 75-1791342

2c Plan Sponsor's telephone number 212-884-9000

2d Business code (see instructions) 524290

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/11/2022	DAISY HOLGUIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] Same as Plan Sponsor

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:
a Sponsor's name
c Plan Name

4b EIN

4d PN

5 Total number of participants at the beginning of the plan year	**5**	897
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	633
a(2) Total number of active participants at the end of the plan year	**6a(2)**	654
b Retired or separated participants receiving benefits	**6b**	8
c Other retired or separated participants entitled to future benefits	**6c**	279
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	941
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	2
f Total. Add lines **6d** and **6e**	**6f**	943
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	929
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	20
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

2E 2F 2G 2J 2K 2T 3H 3D 2R

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] 0 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2021 Form M-1 annual report. If the plan was not required to file the 2021 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2021** **This Form is Open to Public Inspection.**

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan	**B** Three-digit plan number (PN) ▶
SCOR U.S. GROUP RETIREMENT AND SAVINGS PLAN	002
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
SCOR U.S. CORPORATION	75-1791342

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . [X] Yes [ ] No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

MAZARS USA LLP

13-1459550

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	OTHER SERVICES	35117	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

(a) Enter name and EIN or address (see instructions)

STRATEGIC ADVISORS, INC.

04-2654524

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	26292	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

(a) Enter name and EIN or address (see instructions)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65 71	RECORDKEEPER	-202525	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ABF LG CAP VAL R5 - DST ASSET MANA 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.04%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AS LARGE CAP GRTH IS - DST ASSET M 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.15%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AS SPL SM CP VAL ADM - DST ASSET M 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.35%

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ARTISAN DEVELOPING WORLD FD INVEST	875 EAST WISCONSIN AVENUE SUITE 800 MILWAUKEE, WI 53202	0.39%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FMI INTERNATIONAL	777 EAST WISCONSIN AVENUE MK WI T4M MILWAUKEE, WI 53202	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
OAKMARK FUND INVESTOR CLASS	111 SOUTH WACKER DR. CHICAGO, IL 60606	0.35%

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
LORD ABBETT SHORT DURATION INCOME	90 HUDSON STREET 10TH FLOOR JERSEY CITY, NJ 07302	0.37%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
HCM DIVIDEND SECTOR PLUS FUND INVE	1145 HEMBREE ROAD ROSWELL, GA 30076	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
HCM TACTICAL GROWTH FUND INVESTOR	1145 HEMBREE ROAD ROSWELL, GA 30076	0.40%

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PIMCO INCOME FUND CL A 1633 BROADWAY NEW YORK, NY 10019	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AKRE FOCUS FUND RETAIL 777 E. WISCONSIN AVE. 4TH FL MILWAUKEE, WI 53202	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

Part III	**Termination Information on Accountants and Enrolled Actuaries (see instructions)** (complete as many entries as needed)

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2021

This Form is Open to Public Inspection.

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan
SCOR U.S. GROUP RETIREMENT AND SAVINGS PLAN

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
SCOR U.S. CORPORATION

D Employer Identification Number (EIN)
75-1791342

Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: MIP CL 2

b Name of sponsor of entity listed in (a): FIDELITY MANAGEMENT TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
04-3022712-024	C	4086169

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II **Information on Participating Plans (to be completed by DFEs)**
(Complete as many entries as needed to report all participating plans)

a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2021

This Form is Open to Public Inspection

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan
SCOR U.S. GROUP RETIREMENT AND SAVINGS PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
SCOR U.S. CORPORATION

D Employer Identification Number (EIN)
75-1791342

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	7402334	7385337
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	16256916	17395034
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	200891	173168
(B) Common	1c(4)(B)	3900529	4325061
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	1538924	1345838
(9) Value of interest in common/collective trusts	1c(9)	3880176	4086169
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	218087378	261035512
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(15) Other	1c(15)	4266	6319

			(a) Beginning of Year	**(b)** End of Year
1d	Employer-related investments:			
	(1) Employer securities	**1d(1)**	0	0
	(2) Employer real property	**1d(2)**	0	0
e	Buildings and other property used in plan operation	**1e**	0	0
f	Total assets (add all amounts in lines 1a through 1e)	**1f**	251271414	295752438
	Liabilities			
g	Benefit claims payable	**1g**	0	0
h	Operating payables	**1h**	0	0
i	Acquisition indebtedness	**1i**	0	0
j	Other liabilities	**1j**	0	0
k	Total liabilities (add all amounts in lines 1g through1j)	**1k**	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	**1l**	251271414	295752438

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

			(a) Amount	**(b)** Total
	Income			
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	**2a(1)(A)**	11064353	
	(B) Participants	**2a(1)(B)**	8359329	
	(C) Others (including rollovers)	**2a(1)(C)**	2718129	
	(2) Noncash contributions	**2a(2)**	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	**2a(3)**		22141811
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	**2b(1)(A)**	2190	
	(B) U.S. Government securities	**2b(1)(B)**	0	
	(C) Corporate debt instruments	**2b(1)(C)**	0	
	(D) Loans (other than to participants)	**2b(1)(D)**	0	
	(E) Participant loans	**2b(1)(E)**	74271	
	(F) Other	**2b(1)(F)**	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	**2b(1)(G)**		76461
	(2) Dividends: **(A)** Preferred stock	**2b(2)(A)**	16942	
	(B) Common stock	**2b(2)(B)**	36658	
	(C) Registered investment company shares (e.g. mutual funds)	**2b(2)(C)**	22529507	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	**2b(2)(D)**		22583107
	(3) Rents	**2b(3)**		0
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	**2b(4)(A)**	7254169	
	(B) Aggregate carrying amount (see instructions)	**2b(4)(B)**	6962836	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	**2b(4)(C)**		291333
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	**2b(5)(A)**	0	
	(B) Other	**2b(5)(B)**	-103635	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	**2b(5)(C)**		-103635

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		-53056
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		13729659
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		58665680
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	14326997	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		14326997
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: **(1)** Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	26292	
(4) Other	2i(4)	-168633	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		-142341
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		14184656
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		44481024
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [X] Unmodified **(2)** [ ] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) [X] DOL Regulation 2520.103-8 **(2)** [ ] DOL Regulation 2520.103-12(d) **(3)** [ ] neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: MAZARS USA LLP **(2)** EIN: 13-1459550

d The opinion of an independent qualified public accountant is **not attached** because:

(1) [ ] This form is filed for a CCT, PSA, or MTIA. **(2)** [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	

			Yes	No	Amount
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	
e	Was this plan covered by a fidelity bond?	**4e**	X		1500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l	Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	**4n**		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No

If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2021

This Form is Open to Public Inspection.

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan
SCOR U.S. GROUP RETIREMENT AND SAVINGS PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
SCOR U.S. CORPORATION

D Employer Identification Number (EIN)
75-1791342

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions ..... | **1** |

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 04-6568107

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year ..... | **3** |

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) ..... | **6a** |

b Enter the amount contributed by the employer to the plan for this plan year ..... | **6b** |

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) ..... | **6c** |

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	**14a**	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14b**	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

20 **PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation _____

FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULE

SCOR US Group Retirement and Savings Plan

Years Ended December 31, 2021 and 2020
With Report of Independent Auditors

mazars

Mazars USA LLP is an independent member firm of Mazars Group.

SCOR US Group Retirement and Savings Plan

Financial Statements and Supplemental Schedule

Years Ended December 31, 2021 and 2020

Contents

Report of Independent Auditors 1-4

Financial Statements

Statements of Net Assets Available for Benefits 5

Statements of Changes in Net Assets Available for Benefits 6

Notes to Financial Statements 7-13

Supplemental Schedule

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) 15-16

Mazars USA LLP
135 West 50th Street
New York, New York 10020

Tel: 212.812.7000
www.mazars.us

Independent Auditors' Report

To the Trustees of
SCOR U.S. Group Retirement and Saving Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2021 Financial Statements
We have performed an audit of the financial statements of SCOR U.S. Group Retirement and Saving Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements (2021 Financial Statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information and notes receivable from participants, as described in Note 3 to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements
In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section

- the amounts and disclosures in the accompanying 2021 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

- the information in the accompanying 2021 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

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Basis for Opinion on the 2021 Financial Statements
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the 2021 Financial Statements
Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about SCOR U.S. Group Retirement and Saving Plan's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the plan, and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor’s Responsibilities for the Audit of the 2021 Financial Statements
Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2021 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

2021 Supplemental Schedules Required by ERISA

The supplemental schedule of assets (held at the end of the year) as of December 31, 2021 is presented for purposes of additional analysis and is not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with

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GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

- the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Auditors' Report on the 2020 Financial Statements
We were engaged to audit the 2020 financial statements of the Plan. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated October 12, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Mazars USA LLP

October 6, 2022

SCOR US Group Retirement and Savings Plan

Statements of Net Assets Available for Benefits

	December 31,	
	2021	2020
Assets		
Investment at fair value	**$ 287,021,263**	$ 242,330,155
Receivables		
Employer contribution receivable	**7,385,337**	7,402,334
Loans receivable from participants	**1,345,838**	1,538,924
Total receivables	**8,731,175**	8,941,258
Net assets available for benefits	**$ 295,752,438**	$ 251,271,413

See accompanying notes to financial statements.

SCOR US Group Retirement and Savings Plan

Statements of Changes in Net Assets Available for Benefits

	December 31,	
	2021	2020
Additions to net assets attributable to:		
Investment income		
Net appreciation in fair value of investments	**$ 13,864,301**	$ 28,946,298
Interest and dividends	**22,585,297**	12,343,087
Total investment income	**36,449,598**	41,289,385
Other income		
Interest income on notes receivable from participants	**74,272**	77,417
Plan expense compensation	**330,146**	332,927
Total other income	**404,418**	410,344
Contributions		
Employer	**11,064,353**	10,856,909
Participants	**8,359,329**	7,909,075
Rollover	**2,718,129**	1,980,120
Total contributions	**22,141,811**	20,746,104
Total additions	**58,995,827**	62,445,833
Deductions from net assets attributable to:		
Benefits paid	**14,326,997**	13,061,659
Administrative fees	**187,805**	170,013
Deemed distributions of participant loans	**-**	3,222
Total deductions	**14,514,802**	13,234,894
Net increase in plan assets	**44,481,025**	49,210,939
Net assets available for benefits:		
Beginning of year	**251,271,413**	202,060,474
End of year	**$ 295,752,438**	$ 251,271,413

See accompanying notes to financial statements.

1. Description of the Plan

The SCOR US Group Retirement and Savings Plan (the "Plan") was established on January 1, 1975 and subsequently amended and restated effective January 1, 2015. The following brief description of the Plan is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

The Plan consists of the following two components:

1. The Defined Contribution Retirement Program ("DCRP")
2. The 401(k) Savings Program

The Plan was amended, among other things, to accelerate the vesting of employer contributions to the Plan and to add an additional employer discretionary contribution, which was effective October 1, 2006.

General
The Plan is a defined contribution plan covering employees of SCOR US Corporation and its subsidiaries, as well as SCOR Reinsurance Company, SCOR Global Life Americas Reinsurance Company, SCOR Global Life USA Reinsurance Company, and SCOR Life Ireland DAC ("SCOR US" or the "Employer"). Employees are immediately eligible to participate in the 401(k) Savings Program upon hire. For the DCRP, an employee must be active at the end of the calendar year and must have completed at least 1,000 hours of service during the Plan Year, for which the contribution is made. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Eligibility
Employees who are employed in one of the SCOR companies that have adopted the Retirement and Savings Plan, are eligible to participate in the Plan as of the first full payroll period following their date of employment.

Contributions
Participants in the Plan may elect to have a portion of their eligible compensation deferred and contributed to the Plan through payroll deductions up to a maximum of 50% of total eligible compensation, subject to Internal Revenue Service ("IRS") limitations. Total eligible compensation includes salary and overtime, but excluding bonuses and extraordinary remuneration, as defined in the plan document. Additionally, SCOR US makes matching contribution based on participant deferral elections, up to a maximum of 4% of each participant's total eligible annual compensation, which is funded on a payroll period basis. SCOR US provides a True-up matching contribution feature which allows employees to receive Company matching contributions they may have otherwise missed, either because they reached the maximum statutory deferral limit prior to the end of the year or did not contribute enough for part of the year to receive the full match for which they were eligible.

1. Description of the Plan (continued)

Employer matching contributions of $3,679,016 and $3,454,575 (net of $(8,593) and $89,790 forfeitures) were made during 2021 and 2020, respectively. The Plan also required SCOR US to make a discretionary contribution ("DC") to all participants in the Plan that have worked at least 1,000 hours during the year and are active as of the last day of Plan year end. The DC is based on age and length of service of an eligible employee regardless of whether or not the employee participates in the 401(k) Savings Program. Employer discretionary contributions of $7,385,337 and $7,402,334 were made during 2021 and 2020, respectively.

Participant Accounts
Each participant's account is credited with their contribution, Employer contributions and the earnings thereon. Contribution to the Plan are invested by the trustee as directed by the participants. Each participant may elect from one or more of the investment vehicles offered pursuant to the provisions of the plan.

Vesting

- Participants are immediately vested in their deferred compensation contributions, Employer matching contributions plus actual investment earnings.
- Participants that were actively employed on October 1, 2006, are 100% vested in all contributions.
- New participants hired on or after January 1, 2007 have a three-year cliff vesting period in the DCRP.

Forfeitures
The plan document provides for forfeitures to be applied to reduce the Employer contributions and to be applied against plan expenses, if available. During the years ended December 31, 2021 and 2020, the Employer used forfeitures of $8,593 and $89,790, respectively, to offset Employer contributions. Forfeitures from employees for the years ended December 31, 2021 and 2020 were $128,996 and $163,637, respectively. At December 31, 2021 and 2020, forfeiture amounts of $228,053 and $130,327, respectively, were included in the Plan's net assets available for benefits.

Investments
Participants may direct the investment of their contributions and/or account balances into various fund options offered by the Plan and may change investments and transfer amounts between funds daily. As of December 31, 2021, the plan offers various funds options: Money Market, Stable Value, Fixed Income, Life Cycle, Domestic Equity, and International Equity, self-directed brokerage covering a wide spectrum of investment categories.

Payment of Benefits
On termination of service, death, disability or retirement, a participant may elect to receive either a lump-sum amount or periodic cash installments equal to the full value of his or her vested account balance.

1. Description of the Plan (continued)

Notes Receivable from Participants

Participants are permitted to borrow a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. The maximum term of a loan is five years or ten years if the loan is for the purchase of a principal residence. The loans are secured by the balance in the participant's account and bear interest at a rate of prime plus one percent (1%). Notes receivable from participants are repaid through payroll deductions and monitored by the plan administrator. As of December 31, 2021, the interest rates on the outstanding notes receivable from participants ranged from 4.25% to 6.50% with loans maturing from 2021 to 2031.

Administrative Expenses

Employer pays all of the Plan's administrative expenses for actively employed participants, except for short-term trading fees. The expenses to the extent not paid by the Employer are paid by forfeitures, if any. Terminated employees pay an administrative fee directly to Fidelity Management Trust Company ("Fidelity") on a quarterly basis.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles ("GAAP") in the United States of America requires management to make estimates and assumptions that affect the reporting amounts of net assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Benefit Payments

Benefit payments are recorded when paid.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussions of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Net appreciation (depreciation) consists of realized gains or losses and the unrealized appreciation of depreciation on those investments bought and sold, as well as held during the year.

Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

2. Summary of Significant Accounting Policies (continued)

Other items
The outbreak of the coronavirus was first reported at end of 2019/early 2020 and was characterized as a pandemic by the World Health Organization on March 11, 2020. The COVID-19 pandemic has led to increased volatility in financial markets. The extent to which such increased volatility will impact the value of Plan assets will depend on future developments that are highly uncertain and cannot be predicted.

Subsequent Events
The Plan has evaluated subsequent events through October 6, 2022, the date the financial statements were available for issuance.

Every six years, the IRS mandates that plan documents be updated or restated to incorporate all the regulatory changes. Restatement is a required process by the IRS through which a new pre-approved plan document (formerly known as a volume submitter plan) that has been updated with required amendments, regulatory changes and other enhancements is adopted. The plan has been restated as of April 20, 2022. An Opinion letter was obtained as part of this process.

CARES Act
On March 27, 2020, the "Coronavirus Aid, Relief, and Economic Security (CARES) Act" was signed in to law. The CARES Act includes several relief provisions available to the Plan and its participants. Plan management has evaluated the relief provisions available to plan participants under the CARES Act and has implemented the following provisions:

- Distributions: Allows participants who meet the CARES Act criteria to take penalty free withdrawals of up to $100,000 from eligible retirement plans and IRAs from January 1, 2020, through December 30, 2020.

- Repayment of existing loans: Allows qualified participants to delay loan repayments that would otherwise be due between March 27, 2020, and December 31, 2020. Loan repayments began again in January 2021. Interest continues to accrue during the deferment period and the term of the loan will be extended by the length of the deferment period. The outstanding loan balance as of January 1, 2021 was re-amortized in January 2021 to determine the new loan repayment amount.

3. Information certified by the Trustee

Information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedule held at December 31, 2021 and 2020, and net appreciation in fair value of investments, interest and dividends for the years then ended was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Fidelity, the trustee of the Plan.

4. Fair Value Measurements

The Plan's investments are stated at fair value. The fair value hierarchy gives the highest ranking to fair values determined using unadjusted quoted prices in active markets for identical assets and liabilities (level 1) and the lowest ranking to fair values determined using methodologies and models with unobservable inputs (level 3). An asset's or a liability's classification is based on the lowest level input that is significant to its measurement. For example, a level 3 fair value measurement may include inputs that are both observable (levels 1 and 2) and unobservable (level 3). The levels of the fair value hierarchy are as follows:

- Level 1 – Values are unadjusted quoted prices for identical assets and liabilities in active markets accessible at the measurement date.

- Level 2 – Inputs include quoted prices for similar assets or liabilities in active markets, quoted prices from those willing to trade in markets that are not active, or other inputs that are observable or can be corroborated by market data for the term of the instrument. Such inputs include market interest rates and volatilities, spreads and yield curves.

- Level 3 – Certain inputs are unobservable (supported by little or no market activity) and significant to the fair value measurement. Unobservable inputs reflect the Company's best estimate of what hypothetical market participants would use to determine a transaction price for the asset or liability at the reporting date.

Following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodology during 2021:

Mutual funds	*Valued at the market price reported of shares at year end*
Common stocks *Preferred stock* *Certificate of deposits* *Government bonds* *Rights/Warrants*	*Valued at the quoted price reported on the active market at year end.*
Stable value pooled funds	*Valued by aggregating the market values of all of the fund's underlying investments*

The methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

4. Fair Value Measurements (continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2021:

	Level 1	Level 2	Level 3	Total
Assets at fair value				
Mutual funds	**$ 273,774,664**	**$ -**	**$ -**	**$ 273,774,664**
Common stocks	**5,726,777**	**-**	**-**	**5,726,777**
Preferred stock	**173,168**	**-**	**-**	**173,168**
Rights/Warrants	**8,581**	**-**	**-**	**8,581**
Cash	**3,251,903**	**-**	**-**	**3,251,903**
Total investments in the fair value hierarchy	**282,935,093**	**-**	**-**	**282,935,093**
Stable value fund, measured at net asset value (a)	**-**	**-**	**-**	**4,086,170**
Total assets at fair value	**$ 282,935,093**	**$ -**	**$ -**	**$ 287,021,263**

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2020:

	Level 1	Level 2	Level 3	Total
Assets at fair value				
Mutual funds	$ 231,132,230	$ -	$ -	$ 231,132,230
Common stocks	5,146,253	-	-	5,146,253
Preferred stock	200,891	-	-	200,891
Rights/Warrants	6,343	-	-	6,343
Cash	1,964,262	-	-	1,964,262
Total investments in the fair value hierarchy	238,449,979	-	-	238,449,979
Stable value fund, measured at net asset value (a)	-	-	-	3,880,176
Total assets at fair value	$ 238,449,979	$ -	$ -	$ 242,330,155

(a) Certain investments that were measured at net asset value per share (or its equivalent) as a practical expedient to fair value have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statement of net assets available for benefits.

5. Income Tax Status

The Plan has received a determination letter from the IRS dated May 30, 2017, stating that the Plan satisfies the qualification requirements under Section 401(a) of the Internal Revenue Code, as amended (the "Code"); therefore, the related trust is exempt from taxation. Subsequent to the date the determination letter application was submitted to the IRS, the Plan was amended. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The Company believes the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan, as amended, is qualified and the related trust is tax exempt.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the taxing authorities. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2021, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions, however, there are currently no audits for the tax periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations with respect to the Plan's Form 5500 filings for Plan years prior to 2018.

6. Party-In-Interest Transactions

Certain Plan investments are managed by Fidelity and, therefore, these transactions qualify as party-in-interest transactions. Fees paid to Fidelity by the Plan for management services amounted to $187,805 and $170,013 for the years ended December 31, 2021 and 2020, respectively.

In 2021 and 2020, Fidelity deposited $330,146 and $332,927, respectively as a result of plan services exceeding the agreed-upon compensation. The revenue credit is an indication that all investment options are in their lowest cost share class and Fidelity is projected to receive more revenue than is required to administer the plan; therefore, a quarterly credit of excess revenue is given to plan participants. Fidelity allocated amounts equal to such excess revenue into the accounts of eligible participants.

7. Plan Termination

Although SCOR US has not expressed any intent to terminate the Plan, it has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. If the Plan is terminated, all participants become fully vested in the entire value of their accounts.

8. Risks and Uncertainties

The Plan's investments are concentrated in mutual funds and self-directed brokerage accounts that invest in marketable securities. Such securities are subject to various risks, such as interest rates, market and credit risks that determine the value of the funds. Due to the level of risk associated with certain securities and the level of uncertainty related to changes in the value of these securities, it is at least reasonably possible that changes in market conditions in the near term could materially affect participants' account balances and the value of investments reported in the financial statements.

Supplemental Schedule

SCOR US Group Retirement and Savings Plan

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

December 31, 2021

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor or Similar Party	**Description of Investment, Including Maturity Date, Rate of Interest, Par or Maturity Value**	**Cost**	**Current Value**
*	Fidelity Management Trust Company	ABF Large Cap Value Institutional	(**)	$5,982,683
*	Fidelity Management Trust Company	Fidelity 500 Index	(**)	25,461,132
*	Fidelity Management Trust Company	Fidelity Brokerage Link	(**)	11,278,225
*	Fidelity Management Trust Company	Fidelity Blue Chip GR K	(**)	16,849,462
*	Fidelity Management Trust Company	Fidelity Contrafund K	(**)	6,187,426
*	Fidelity Management Trust Company	Fidelity Diversified International K	(**)	2,388,391
*	Fidelity Management Trust Company	Fidelity EMRG Markets Index	(**)	2,225,281
*	Fidelity Management Trust Company	Fidelity Equity Dividend Income K	(**)	5,303,985
*	Fidelity Management Trust Company	Fidelity Freedom K 2005	(**)	441,486
*	Fidelity Management Trust Company	Fidelity Freedom K 2010	(**)	233,419
*	Fidelity Management Trust Company	Fidelity Freedom K 2015	(**)	1,235,165
*	Fidelity Management Trust Company	Fidelity Freedom K 2020	(**)	11,175,411
*	Fidelity Management Trust Company	Fidelity Freedom K 2025	(**)	21,006,804
*	Fidelity Management Trust Company	Fidelity Freedom K 2030	(**)	27,816,732
*	Fidelity Management Trust Company	Fidelity Freedom K 2035	(**)	14,392,401
*	Fidelity Management Trust Company	Fidelity Freedom K 2040	(**)	12,511,621
*	Fidelity Management Trust Company	Fidelity Freedom K 2045	(**)	9,483,218
*	Fidelity Management Trust Company	Fidelity Freedom K 2050	(**)	3,784,760
*	Fidelity Management Trust Company	Fidelity Freedom K 2055	(**)	2,641,831
*	Fidelity Management Trust Company	Fidelity Freedom K 2060	(**)	1,474,711
*	Fidelity Management Trust Company	Fidelity Freedom K 2065	(**)	262,739
*	Fidelity Management Trust Company	Fidelity Freedom K Income	(**)	718,109
*	Fidelity Management Trust Company	Fidelity Government Income	(**)	868,530
*	Fidelity Management Trust Company	Fidelity Government Market	(**)	14,143,131
*	Fidelity Management Trust Company	Fidelity Growth Company K	(**)	10,794,540
*	Fidelity Management Trust Company	Fidelity Growth Strategies K	(**)	6,375,755
*	Fidelity Management Trust Company	Fidelity International Discovery K	(**)	2,870,416
*	Fidelity Management Trust Company	Fidelity International Index	(**)	2,145,588
*	Fidelity Management Trust Company	Fidelity INVST Grade Bond	(**)	9,372,693
*	Fidelity Management Trust Company	Fidelity Low Priced Stock K	(**)	3,990,735
*	Fidelity Management Trust Company	Fidelity MID CAP Index PR	(**)	1,786,791
*	Fidelity Management Trust Company	Fidelity OTC Portfolio	(**)	10,694,336

SCOR US Group Retirement and Savings Plan

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

December 31, 2021

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor or Similar Party	**Description of Investment, Including Maturity Date, Rate of Interest, Par or Maturity Value**	**Cost**	**Current Value**
*	Fidelity Management Trust Company	Fidelity Overseas K	(**)	$3,649,338
*	Fidelity Management Trust Company	Fidelity Select CONS DISCR	(**)	$758,673
*	Fidelity Management Trust Company	Fidelity Select Financial	(**)	$970,763
*	Fidelity Management Trust Company	Fidelity Select Healthcare	(**)	$5,339,083
*	Fidelity Management Trust Company	Fidelity Select Industrials	(**)	$627,024
*	Fidelity Management Trust Company	Fidelity Select Natural Res	(**)	$795,986
*	Fidelity Management Trust Company	Fidelity Select Technology	(**)	$8,414,457
*	Fidelity Management Trust Company	Fidelity Select Utilities	(**)	$1,123,372
*	Fidelity Management Trust Company	Fidelity Small Cap GR K6	(**)	$3,773,723
*	Fidelity Management Trust Company	Fidelity US Bond Index	(**)	$1,904,038
*	Fidelity Management Trust Company	MIP CL 2	(**)	$4,086,170
*	Fidelity Management Trust Company	PIM Total Ret Inst	(**)	$4,722,413
*	Fidelity Management Trust Company	Templeton Foreign R6	(**)	$1,800,020
*	Fidelity Management Trust Company	WF Large Cap Growth IS	(**)	$2,555,292
*	Fidelity Management Trust Company	WF SPL Small Cap VAL ADM	(**)	$603,404
	Participant Loans	Interest rate ranges from 4.25% to 6.50% with loans maturing from 2021 to 2031		1,345,838
		Total		$ 288,367,101

(*) *Party-in-interest*

(**) *Participant-directed investments*

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FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULE

SCOR US Group Retirement and Savings Plan

Years Ended December 31, 2021 and 2020
With Report of Independent Auditors

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SCOR US Group Retirement and Savings Plan

Financial Statements and Supplemental Schedule

Years Ended December 31, 2021 and 2020

Contents

Report of Independent Auditors 1-4

Financial Statements

Statements of Net Assets Available for Benefits 5

Statements of Changes in Net Assets Available for Benefits 6

Notes to Financial Statements 7-13

Supplemental Schedule

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) 15-16

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Independent Auditors' Report

To the Trustees of
SCOR U.S. Group Retirement and Saving Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2021 Financial Statements
We have performed an audit of the financial statements of SCOR U.S. Group Retirement and Saving Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements (2021 Financial Statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information and notes receivable from participants, as described in Note 3 to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements
In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section

- the amounts and disclosures in the accompanying 2021 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

- the information in the accompanying 2021 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

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Basis for Opinion on the 2021 Financial Statements
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the 2021 Financial Statements
Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about SCOR U.S. Group Retirement and Saving Plan's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the plan, and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor’s Responsibilities for the Audit of the 2021 Financial Statements
Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2021 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

2021 Supplemental Schedules Required by ERISA

The supplemental schedule of assets (held at the end of the year) as of December 31, 2021 is presented for purposes of additional analysis and is not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with

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GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

- the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Auditors' Report on the 2020 Financial Statements
We were engaged to audit the 2020 financial statements of the Plan. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated October 12, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Mazars USA LLP

October 6, 2022

SCOR US Group Retirement and Savings Plan

Statements of Net Assets Available for Benefits

	December 31,	
	2021	2020
Assets		
Investment at fair value	**$ 287,021,263**	$ 242,330,155
Receivables		
Employer contribution receivable	**7,385,337**	7,402,334
Loans receivable from participants	**1,345,838**	1,538,924
Total receivables	**8,731,175**	8,941,258
Net assets available for benefits	**$ 295,752,438**	$ 251,271,413

See accompanying notes to financial statements.

SCOR US Group Retirement and Savings Plan

Statements of Changes in Net Assets Available for Benefits

	December 31,	
	2021	2020
Additions to net assets attributable to:		
Investment income		
Net appreciation in fair value of investments	**$ 13,864,301**	$ 28,946,298
Interest and dividends	**22,585,297**	12,343,087
Total investment income	**36,449,598**	41,289,385
Other income		
Interest income on notes receivable from participants	**74,272**	77,417
Plan expense compensation	**330,146**	332,927
Total other income	**404,418**	410,344
Contributions		
Employer	**11,064,353**	10,856,909
Participants	**8,359,329**	7,909,075
Rollover	**2,718,129**	1,980,120
Total contributions	**22,141,811**	20,746,104
Total additions	**58,995,827**	62,445,833
Deductions from net assets attributable to:		
Benefits paid	**14,326,997**	13,061,659
Administrative fees	**187,805**	170,013
Deemed distributions of participant loans	**-**	3,222
Total deductions	**14,514,802**	13,234,894
Net increase in plan assets	**44,481,025**	49,210,939
Net assets available for benefits:		
Beginning of year	**251,271,413**	202,060,474
End of year	**$ 295,752,438**	$ 251,271,413

See accompanying notes to financial statements.

1. Description of the Plan

The SCOR US Group Retirement and Savings Plan (the "Plan") was established on January 1, 1975 and subsequently amended and restated effective January 1, 2015. The following brief description of the Plan is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

The Plan consists of the following two components:

1. The Defined Contribution Retirement Program ("DCRP")
2. The 401(k) Savings Program

The Plan was amended, among other things, to accelerate the vesting of employer contributions to the Plan and to add an additional employer discretionary contribution, which was effective October 1, 2006.

General
The Plan is a defined contribution plan covering employees of SCOR US Corporation and its subsidiaries, as well as SCOR Reinsurance Company, SCOR Global Life Americas Reinsurance Company, SCOR Global Life USA Reinsurance Company, and SCOR Life Ireland DAC ("SCOR US" or the "Employer"). Employees are immediately eligible to participate in the 401(k) Savings Program upon hire. For the DCRP, an employee must be active at the end of the calendar year and must have completed at least 1,000 hours of service during the Plan Year, for which the contribution is made. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Eligibility
Employees who are employed in one of the SCOR companies that have adopted the Retirement and Savings Plan, are eligible to participate in the Plan as of the first full payroll period following their date of employment.

Contributions
Participants in the Plan may elect to have a portion of their eligible compensation deferred and contributed to the Plan through payroll deductions up to a maximum of 50% of total eligible compensation, subject to Internal Revenue Service ("IRS") limitations. Total eligible compensation includes salary and overtime, but excluding bonuses and extraordinary remuneration, as defined in the plan document. Additionally, SCOR US makes matching contribution based on participant deferral elections, up to a maximum of 4% of each participant's total eligible annual compensation, which is funded on a payroll period basis. SCOR US provides a True-up matching contribution feature which allows employees to receive Company matching contributions they may have otherwise missed, either because they reached the maximum statutory deferral limit prior to the end of the year or did not contribute enough for part of the year to receive the full match for which they were eligible.

1. Description of the Plan (continued)

Employer matching contributions of $3,679,016 and $3,454,575 (net of $(8,593) and $89,790 forfeitures) were made during 2021 and 2020, respectively. The Plan also required SCOR US to make a discretionary contribution ("DC") to all participants in the Plan that have worked at least 1,000 hours during the year and are active as of the last day of Plan year end. The DC is based on age and length of service of an eligible employee regardless of whether or not the employee participates in the 401(k) Savings Program. Employer discretionary contributions of $7,385,337 and $7,402,334 were made during 2021 and 2020, respectively.

Participant Accounts
Each participant's account is credited with their contribution, Employer contributions and the earnings thereon. Contribution to the Plan are invested by the trustee as directed by the participants. Each participant may elect from one or more of the investment vehicles offered pursuant to the provisions of the plan.

Vesting

- Participants are immediately vested in their deferred compensation contributions, Employer matching contributions plus actual investment earnings.
- Participants that were actively employed on October 1, 2006, are 100% vested in all contributions.
- New participants hired on or after January 1, 2007 have a three-year cliff vesting period in the DCRP.

Forfeitures
The plan document provides for forfeitures to be applied to reduce the Employer contributions and to be applied against plan expenses, if available. During the years ended December 31, 2021 and 2020, the Employer used forfeitures of $8,593 and $89,790, respectively, to offset Employer contributions. Forfeitures from employees for the years ended December 31, 2021 and 2020 were $128,996 and $163,637, respectively. At December 31, 2021 and 2020, forfeiture amounts of $228,053 and $130,327, respectively, were included in the Plan's net assets available for benefits.

Investments
Participants may direct the investment of their contributions and/or account balances into various fund options offered by the Plan and may change investments and transfer amounts between funds daily. As of December 31, 2021, the plan offers various funds options: Money Market, Stable Value, Fixed Income, Life Cycle, Domestic Equity, and International Equity, self-directed brokerage covering a wide spectrum of investment categories.

Payment of Benefits
On termination of service, death, disability or retirement, a participant may elect to receive either a lump-sum amount or periodic cash installments equal to the full value of his or her vested account balance.

1. Description of the Plan (continued)

Notes Receivable from Participants

Participants are permitted to borrow a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. The maximum term of a loan is five years or ten years if the loan is for the purchase of a principal residence. The loans are secured by the balance in the participant's account and bear interest at a rate of prime plus one percent (1%). Notes receivable from participants are repaid through payroll deductions and monitored by the plan administrator. As of December 31, 2021, the interest rates on the outstanding notes receivable from participants ranged from 4.25% to 6.50% with loans maturing from 2021 to 2031.

Administrative Expenses

Employer pays all of the Plan's administrative expenses for actively employed participants, except for short-term trading fees. The expenses to the extent not paid by the Employer are paid by forfeitures, if any. Terminated employees pay an administrative fee directly to Fidelity Management Trust Company ("Fidelity") on a quarterly basis.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles ("GAAP") in the United States of America requires management to make estimates and assumptions that affect the reporting amounts of net assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Benefit Payments

Benefit payments are recorded when paid.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussions of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Net appreciation (depreciation) consists of realized gains or losses and the unrealized appreciation of depreciation on those investments bought and sold, as well as held during the year.

Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

2. Summary of Significant Accounting Policies (continued)

Other items
The outbreak of the coronavirus was first reported at end of 2019/early 2020 and was characterized as a pandemic by the World Health Organization on March 11, 2020. The COVID-19 pandemic has led to increased volatility in financial markets. The extent to which such increased volatility will impact the value of Plan assets will depend on future developments that are highly uncertain and cannot be predicted.

Subsequent Events
The Plan has evaluated subsequent events through October 6, 2022, the date the financial statements were available for issuance.

Every six years, the IRS mandates that plan documents be updated or restated to incorporate all the regulatory changes. Restatement is a required process by the IRS through which a new pre-approved plan document (formerly known as a volume submitter plan) that has been updated with required amendments, regulatory changes and other enhancements is adopted. The plan has been restated as of April 20, 2022. An Opinion letter was obtained as part of this process.

CARES Act
On March 27, 2020, the "Coronavirus Aid, Relief, and Economic Security (CARES) Act" was signed in to law. The CARES Act includes several relief provisions available to the Plan and its participants. Plan management has evaluated the relief provisions available to plan participants under the CARES Act and has implemented the following provisions:

- Distributions: Allows participants who meet the CARES Act criteria to take penalty free withdrawals of up to $100,000 from eligible retirement plans and IRAs from January 1, 2020, through December 30, 2020.

- Repayment of existing loans: Allows qualified participants to delay loan repayments that would otherwise be due between March 27, 2020, and December 31, 2020. Loan repayments began again in January 2021. Interest continues to accrue during the deferment period and the term of the loan will be extended by the length of the deferment period. The outstanding loan balance as of January 1, 2021 was re-amortized in January 2021 to determine the new loan repayment amount.

3. Information certified by the Trustee

Information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedule held at December 31, 2021 and 2020, and net appreciation in fair value of investments, interest and dividends for the years then ended was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Fidelity, the trustee of the Plan.

4. Fair Value Measurements

The Plan's investments are stated at fair value. The fair value hierarchy gives the highest ranking to fair values determined using unadjusted quoted prices in active markets for identical assets and liabilities (level 1) and the lowest ranking to fair values determined using methodologies and models with unobservable inputs (level 3). An asset's or a liability's classification is based on the lowest level input that is significant to its measurement. For example, a level 3 fair value measurement may include inputs that are both observable (levels 1 and 2) and unobservable (level 3). The levels of the fair value hierarchy are as follows:

- Level 1 – Values are unadjusted quoted prices for identical assets and liabilities in active markets accessible at the measurement date.

- Level 2 – Inputs include quoted prices for similar assets or liabilities in active markets, quoted prices from those willing to trade in markets that are not active, or other inputs that are observable or can be corroborated by market data for the term of the instrument. Such inputs include market interest rates and volatilities, spreads and yield curves.

- Level 3 – Certain inputs are unobservable (supported by little or no market activity) and significant to the fair value measurement. Unobservable inputs reflect the Company's best estimate of what hypothetical market participants would use to determine a transaction price for the asset or liability at the reporting date.

Following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodology during 2021:

Mutual funds	*Valued at the market price reported of shares at year end*
Common stocks *Preferred stock* *Certificate of deposits* *Government bonds* *Rights/Warrants*	*Valued at the quoted price reported on the active market at year end.*
Stable value pooled funds	*Valued by aggregating the market values of all of the fund's underlying investments*

The methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

4. Fair Value Measurements (continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2021:

	Level 1	Level 2	Level 3	Total
Assets at fair value				
Mutual funds	**$ 273,774,664**	**$ -**	**$ -**	**$ 273,774,664**
Common stocks	**5,726,777**	**-**	**-**	**5,726,777**
Preferred stock	**173,168**	**-**	**-**	**173,168**
Rights/Warrants	**8,581**	**-**	**-**	**8,581**
Cash	**3,251,903**	**-**	**-**	**3,251,903**
Total investments in the fair value hierarchy	**282,935,093**	**-**	**-**	**282,935,093**
Stable value fund, measured at net asset value (a)	**-**	**-**	**-**	**4,086,170**
Total assets at fair value	**$ 282,935,093**	**$ -**	**$ -**	**$ 287,021,263**

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2020:

	Level 1	Level 2	Level 3	Total
Assets at fair value				
Mutual funds	$ 231,132,230	$ -	$ -	$ 231,132,230
Common stocks	5,146,253	-	-	5,146,253
Preferred stock	200,891	-	-	200,891
Rights/Warrants	6,343	-	-	6,343
Cash	1,964,262	-	-	1,964,262
Total investments in the fair value hierarchy	238,449,979	-	-	238,449,979
Stable value fund, measured at net asset value (a)	-	-	-	3,880,176
Total assets at fair value	$ 238,449,979	$ -	$ -	$ 242,330,155

(a) Certain investments that were measured at net asset value per share (or its equivalent) as a practical expedient to fair value have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statement of net assets available for benefits.

5. Income Tax Status

The Plan has received a determination letter from the IRS dated May 30, 2017, stating that the Plan satisfies the qualification requirements under Section 401(a) of the Internal Revenue Code, as amended (the "Code"); therefore, the related trust is exempt from taxation. Subsequent to the date the determination letter application was submitted to the IRS, the Plan was amended. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The Company believes the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan, as amended, is qualified and the related trust is tax exempt.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the taxing authorities. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2021, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions, however, there are currently no audits for the tax periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations with respect to the Plan's Form 5500 filings for Plan years prior to 2018.

6. Party-In-Interest Transactions

Certain Plan investments are managed by Fidelity and, therefore, these transactions qualify as party-in-interest transactions. Fees paid to Fidelity by the Plan for management services amounted to $187,805 and $170,013 for the years ended December 31, 2021 and 2020, respectively.

In 2021 and 2020, Fidelity deposited $330,146 and $332,927, respectively as a result of plan services exceeding the agreed-upon compensation. The revenue credit is an indication that all investment options are in their lowest cost share class and Fidelity is projected to receive more revenue than is required to administer the plan; therefore, a quarterly credit of excess revenue is given to plan participants. Fidelity allocated amounts equal to such excess revenue into the accounts of eligible participants.

7. Plan Termination

Although SCOR US has not expressed any intent to terminate the Plan, it has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. If the Plan is terminated, all participants become fully vested in the entire value of their accounts.

8. Risks and Uncertainties

The Plan's investments are concentrated in mutual funds and self-directed brokerage accounts that invest in marketable securities. Such securities are subject to various risks, such as interest rates, market and credit risks that determine the value of the funds. Due to the level of risk associated with certain securities and the level of uncertainty related to changes in the value of these securities, it is at least reasonably possible that changes in market conditions in the near term could materially affect participants' account balances and the value of investments reported in the financial statements.

Supplemental Schedule

SCOR US Group Retirement and Savings Plan

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

December 31, 2021

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor or Similar Party	**Description of Investment, Including Maturity Date, Rate of Interest, Par or Maturity Value**	**Cost**	**Current Value**
*	Fidelity Management Trust Company	ABF Large Cap Value Institutional	(**)	$5,982,683
*	Fidelity Management Trust Company	Fidelity 500 Index	(**)	25,461,132
*	Fidelity Management Trust Company	Fidelity Brokerage Link	(**)	11,278,225
*	Fidelity Management Trust Company	Fidelity Blue Chip GR K	(**)	16,849,462
*	Fidelity Management Trust Company	Fidelity Contrafund K	(**)	6,187,426
*	Fidelity Management Trust Company	Fidelity Diversified International K	(**)	2,388,391
*	Fidelity Management Trust Company	Fidelity EMRG Markets Index	(**)	2,225,281
*	Fidelity Management Trust Company	Fidelity Equity Dividend Income K	(**)	5,303,985
*	Fidelity Management Trust Company	Fidelity Freedom K 2005	(**)	441,486
*	Fidelity Management Trust Company	Fidelity Freedom K 2010	(**)	233,419
*	Fidelity Management Trust Company	Fidelity Freedom K 2015	(**)	1,235,165
*	Fidelity Management Trust Company	Fidelity Freedom K 2020	(**)	11,175,411
*	Fidelity Management Trust Company	Fidelity Freedom K 2025	(**)	21,006,804
*	Fidelity Management Trust Company	Fidelity Freedom K 2030	(**)	27,816,732
*	Fidelity Management Trust Company	Fidelity Freedom K 2035	(**)	14,392,401
*	Fidelity Management Trust Company	Fidelity Freedom K 2040	(**)	12,511,621
*	Fidelity Management Trust Company	Fidelity Freedom K 2045	(**)	9,483,218
*	Fidelity Management Trust Company	Fidelity Freedom K 2050	(**)	3,784,760
*	Fidelity Management Trust Company	Fidelity Freedom K 2055	(**)	2,641,831
*	Fidelity Management Trust Company	Fidelity Freedom K 2060	(**)	1,474,711
*	Fidelity Management Trust Company	Fidelity Freedom K 2065	(**)	262,739
*	Fidelity Management Trust Company	Fidelity Freedom K Income	(**)	718,109
*	Fidelity Management Trust Company	Fidelity Government Income	(**)	868,530
*	Fidelity Management Trust Company	Fidelity Government Market	(**)	14,143,131
*	Fidelity Management Trust Company	Fidelity Growth Company K	(**)	10,794,540
*	Fidelity Management Trust Company	Fidelity Growth Strategies K	(**)	6,375,755
*	Fidelity Management Trust Company	Fidelity International Discovery K	(**)	2,870,416
*	Fidelity Management Trust Company	Fidelity International Index	(**)	2,145,588
*	Fidelity Management Trust Company	Fidelity INVST Grade Bond	(**)	9,372,693
*	Fidelity Management Trust Company	Fidelity Low Priced Stock K	(**)	3,990,735
*	Fidelity Management Trust Company	Fidelity MID CAP Index PR	(**)	1,786,791
*	Fidelity Management Trust Company	Fidelity OTC Portfolio	(**)	10,694,336

SCOR US Group Retirement and Savings Plan

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

December 31, 2021

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor or Similar Party	**Description of Investment, Including Maturity Date, Rate of Interest, Par or Maturity Value**	**Cost**	**Current Value**
*	Fidelity Management Trust Company	Fidelity Overseas K	(**)	$3,649,338
*	Fidelity Management Trust Company	Fidelity Select CONS DISCR	(**)	$758,673
*	Fidelity Management Trust Company	Fidelity Select Financial	(**)	$970,763
*	Fidelity Management Trust Company	Fidelity Select Healthcare	(**)	$5,339,083
*	Fidelity Management Trust Company	Fidelity Select Industrials	(**)	$627,024
*	Fidelity Management Trust Company	Fidelity Select Natural Res	(**)	$795,986
*	Fidelity Management Trust Company	Fidelity Select Technology	(**)	$8,414,457
*	Fidelity Management Trust Company	Fidelity Select Utilities	(**)	$1,123,372
*	Fidelity Management Trust Company	Fidelity Small Cap GR K6	(**)	$3,773,723
*	Fidelity Management Trust Company	Fidelity US Bond Index	(**)	$1,904,038
*	Fidelity Management Trust Company	MIP CL 2	(**)	$4,086,170
*	Fidelity Management Trust Company	PIM Total Ret Inst	(**)	$4,722,413
*	Fidelity Management Trust Company	Templeton Foreign R6	(**)	$1,800,020
*	Fidelity Management Trust Company	WF Large Cap Growth IS	(**)	$2,555,292
*	Fidelity Management Trust Company	WF SPL Small Cap VAL ADM	(**)	$603,404
	Participant Loans	Interest rate ranges from 4.25% to 6.50% with loans maturing from 2021 to 2031		1,345,838
		Total		$ 288,367,101

(*) *Party-in-interest*

(**) *Participant-directed investments*

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